

Author: Benoit Analyst: Anne Mazur Bill Number: AB 2962Related Bills: \_\_\_\_\_ Telephone: 845-5404 Introduced Date: February 24, 2006Attorney: Patrick Kusiak Sponsor: \_\_\_\_\_**SUBJECT:** Eliminate Amnesty Penalty That Results From Post-Amnesty Change In Interpretation Of Law Or Rule Of Law       ANALYSIS NOT REQUIRED of this bill – Not within scope of responsibility of this department.       TECHNICAL BILL – No program or fiscal changes to existing program.       BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department.       TECHNICAL AMENDMENT – No change in previously submitted analysis required.       Approved position of prior analysis is \_\_\_\_\_.       MINOR AMENDMENT – No change in previously submitted analysis required. Approved position of prior analysis is \_\_\_\_\_.       MINOR AMENDMENT – No change in approved position of \_\_\_\_\_.       See Comments below  X   OTHER – See comments below.**COMMENTS:**

This bill would eliminate the amnesty penalty on balance due amounts attributable to a post-amnesty change in interpretation of law or rule of law by a regulation, legal ruling of counsel, or a published federal or California court decision that becomes final after the end of the amnesty program.

This bill is a spot bill and, therefore, will not be analyzed for impacts on the department's programs and operations or state income tax revenue.

Board Position:

<u>      </u> S	<u>      </u> NA	<u>      </u> NP
<u>      </u> SA	<u>      </u> O	<u>  X  </u> NAR
<u>      </u> N	<u>      </u> OUA	<u>      </u> PENDING

Franchise Tax Board Staff

Date

Anne Mazur

3/30/06